

EXHIBIT 52

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

 * * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
AUDIT ENGAGEMENTS	14.00	1,050.00	1,050.00
REVIEW ENGAGEMENT	0.10	5.00	1,055.00
BUSINESS TAX ENGAGEMENTS	72.60	13,841.50	14,896.50
PERSONAL TAX RETURN SERVICES	0.10	5.00	14,901.50
SPECIAL PROJECTS-MUST USE MEMO	54.30	6,515.50	21,417.00
SYSTEM GENERATED FEES	0.00	-13,250.00	8,167.00
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** TOTAL	141.10	8,167.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-13,250.00	-13,250.00
118 ROBERT KIRKHOPE	71.00	14,200.00	950.00
132 DOROTHEA BURCH	0.20	10.00	960.00
136 DAVID KUMOR	1.00	140.00	1,100.00
142 TIMOFEY S. KRAVETS	8.40	1,008.00	2,108.00
144 PHILLIP L. SALEMNO JR	4.50	630.00	2,738.00
146 BENJAMIN SIDOR	6.10	549.00	3,287.00
147 DEANNA DOLE	14.00	1,050.00	4,337.00
148 CODY MCCABE	29.40	2,205.00	6,542.00
75 Bob Seibel	2.50	525.00	7,067.00
83 Randall Franzen	4.00	1,100.00	8,167.00
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** TOTAL	141.10	8,167.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	5.00
10/31/15	1.00	-790.00	-785.00
11/30/15	28.50	4,855.00	4,070.00
12/31/15	0.50	-962.50	3,107.50
01/31/16	111.00	14,309.50	17,417.00
02/29/16	0.00	-1,000.00	16,417.00
03/31/16	0.00	-8,250.00	8,167.00
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** TOTAL	141.10	8,167.00	

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5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/16 12/30/15 1 7 DEANNA DOLE 147 75 4.00 300.00 118595 B H T:
 LABOR AUDIT TIME CARD SPREADSHEET

147 DEANNA DOLE 4.00 300.00
 AUDIT Other General Procedures 4.00 300.00

01/31/16 01/04/16 1 99 DEANNA DOLE 147 75 7.00 525.00 119645 B H T:
 time card spreadsheet

01/31/16 01/05/16 1 99 DEANNA DOLE 147 75 3.00 225.00 119646 B H T:
 time card spreadsheet

147 DEANNA DOLE 10.00 750.00
 AUDIT Report Typing 10.00 750.00

01/31/16 01/04/16 2 21 DOROTHEA BURCH 132 50 0.10 5.00 120408 B H T:
 FAX LIFO ENTRY

132 DOROTHEA BURCH 0.10 5.00
 REVIEW LIFO Computations 0.10 5.00

11/30/15 11/23/15 5 68 ROBERT KIRKHOPE 118 200 10.00 2,000.00 114771 B H T:
 11/30/15 11/24/15 5 68 ROBERT KIRKHOPE 118 200 8.00 1,600.00 114772 B H T:
 11/30/15 11/25/15 5 68 ROBERT KIRKHOPE 118 200 8.00 1,600.00 114773 B H T:

118 ROBERT KIRKHOPE 26.00 5,200.00

12/31/15 12/01/15 5 68 CODY MCCABE 148 75 0.50 37.50 115581 B H T:
 ORGANIZING AND PUTTING TOGETHER TAX PLANNING
 PACKETS

148 CODY MCCABE 0.50 37.50

11/30/15 11/25/15 5 68 Randall Franzen 83 275 2.00 550.00 116945 B H T:
 go to dealership to the year end planning

83 Randall Franzen 2.00 550.00
 BUSTAX Tax Planning 28.50 5,787.50

01/31/16 01/18/16 5 69 ROBERT KIRKHOPE 118 200 10.00 2,000.00 121310 B H T:
 01/31/16 01/19/16 5 69 ROBERT KIRKHOPE 118 200 9.00 1,800.00 121311 B H T:
 01/31/16 01/20/16 5 69 ROBERT KIRKHOPE 118 200 10.00 2,000.00 121312 B H T:

118 ROBERT KIRKHOPE 29.00 5,800.00

10/31/15 10/07/15 5 69 Bob Seibel 75 210 1.00 210.00 109605 B H T:
 11/30/15 11/05/15 5 69 Bob Seibel 75 210 0.50 105.00 112952 B H T:
 Profit tie in for bank.

01/31/16 01/22/16 5 69 Bob Seibel 75 210 1.00 210.00 122531 B H T:
 follow up from visit.

75 Bob Seibel 2.50 525.00

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5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/16 01/20/16 5 69 Randall Franzen 83 275 2.00 550.00 120951 B H T:
 go to NY and do year end work meet with Mike

83 Randall Franzen 2.00 550.00

BUSTAX Year End Tax Work 33.50 6,875.00

01/31/16 12/30/15 5 82 BENJAMIN SIDOR 146 90 6.10 549.00 118585 B H T:
 time sheet for robbie

146 BENJAMIN SIDOR 6.10 549.00

BUSTAX Client Assist UNBUDGETE 6.10 549.00

01/31/16 01/22/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 120650 B H T:
 01/31/16 01/25/16 5 90 PHILLIP L. SALEMNO J 144 140 2.50 350.00 121352 B H T:
 01/31/16 01/26/16 5 90 PHILLIP L. SALEMNO J 144 140 1.00 140.00 121359 B H T:

144 PHILLIP L. SALEMNO JR 4.50 630.00

BUSTAX Trial Balance Data Inpu 4.50 630.00

09/30/15 09/18/15 7 85 DOROTHEA BURCH 132 50 0.10 5.00 109148 B H T:
 scan, password protect and email

132 DOROTHEA BURCH 0.10 5.00

PERSTX Photocopying Documents 0.10 5.00

01/31/16 01/05/16 8 22 DAVID KUMOR 136 140 1.00 140.00 119618 B H T:
 TIME CARD THING

136 DAVID KUMOR 1.00 140.00

Dealership Special Project 1.00 140.00

01/31/16 01/06/16 8 32 ROBERT KIRKHOPE 118 200 7.00 1,400.00 121284 B H T:
 labor audit star

01/31/16 12/29/15 8 32 ROBERT KIRKHOPE 118 200 9.00 1,800.00 118522 B H T:
 audit - salesman

118 ROBERT KIRKHOPE 16.00 3,200.00

01/31/16 01/04/16 8 32 TIMOFEY S. KRAVETS 142 120 1.40 168.00 119413 B H T:
 labor audit

01/31/16 12/29/15 8 32 TIMOFEY S. KRAVETS 142 120 7.00 840.00 118578 B H T:
 labor audit

142 TIMOFEY S. KRAVETS 8.40 1,008.00

01/31/16 01/04/16 8 32 CODY MCCABE 148 75 6.40 480.00 119446 B H T:
 Working on Labor audit work papers, finishing
 2013 and 2015 and compiling missing information

01/31/16 01/05/16 8 32 CODY MCCABE 148 75 3.00 225.00 119448 B H T:

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5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *								
Star Labor Audit, working on 2014 time and checking all years for missing information								
01/31/16	01/06/16	8 32	CODY MCCABE	148 75	1.50	112.50	119439	B H T:
Star labor audit finishing workpapers								
01/31/16	12/29/15	8 32	CODY MCCABE	148 75	11.00	825.00	118597	B H T:
Star Labor Audit work at Star								
01/31/16	12/30/15	8 32	CODY MCCABE	148 75	7.00	525.00	118598	B H T:
Working on Labor Audit workpapers								
148 CODY MCCABE						28.90	2,167.50	
Other Special Projects(detail)						53.30	6,375.50	
* * TOTAL FEES						141.10	21,417.00	
* * DEBITS & CREDITS * *								
10/31/15	10/31/15	99 3				-1,000.00	92414	B H T:
11/30/15	11/30/15	99 3				-1,000.00	94780	B H T:
12/31/15	12/31/15	99 3				-1,000.00	97331	B H T:
01/31/16	01/31/16	99 3				-1,000.00	112219	B H T:
02/29/16	02/29/16	99 3				-1,000.00	121093	B H T:
03/31/16	03/31/16	99 3				-1,000.00	121756	B H T:
03/31/16	03/31/16	99 3				-7,250.00	123030	B H T:
* * TOTAL PROGRESS BILLS AND OTHER CREDITS						-13,250.00		

FEES		EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP	
21,417.00		0.00	21,417.00	0.00	21,417.00	-13,250.00	8,167.00	
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Labor Audit \$8114.50

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800

 * * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	95.80	19,198.00	19,198.00
PERSONAL TAX RETURN SERVICES	0.10	5.00	19,203.00
SYSTEM GENERATED FEES	0.00	-19,850.00	-647.00
*****	*****	*****	*****
** TOTAL	95.90	-647.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
132 DOROTHEA BURCH	0.00	-19,850.00	-19,850.00
144 PHILLIP L. SALEMNO JR	0.40	20.00	-19,830.00
148 CODY MCCABE	2.20	308.00	-19,522.00
48 Kenneth Mann	14.90	1,117.50	-18,404.50
75 Bob Seibel	0.10	27.50	-18,377.00
83 Randall Franzen	58.50	12,285.00	-6,092.00
	19.80	5,445.00	-647.00
*****	*****	*****	*****
** TOTAL	95.90	-647.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	5.00
10/31/15	5.80	400.00	405.00
11/30/15	47.00	7,567.50	7,972.50
12/31/15	1.40	-895.00	7,077.50
01/31/16	41.60	8,125.50	15,203.00
02/29/16	0.00	-1,000.00	14,203.00
03/31/16	0.00	-9,850.00	4,353.00
04/30/16	0.00	-1,000.00	3,353.00
05/31/16	0.00	-1,000.00	2,353.00
06/30/16	0.00	-1,000.00	1,353.00
07/31/16	0.00	-1,000.00	353.00
08/31/16	0.00	-1,000.00	-647.00
*****	*****	*****	*****
** TOTAL	95.90	-647.00	

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 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/16 12/29/15 5 21 DOROTHEA BURCH 132 50 0.30 15.00 118548 B H T:
 fax info

132 DOROTHEA BURCH 0.30 15.00

01/31/16 01/04/16 5 21 Kenneth Mann 48 275 0.10 27.50 122371 B H T:
 LIFO F/S

48 Kenneth Mann 0.10 27.50

BUSTAX LIFO Computations 0.40 42.50

11/30/15 11/24/15 5 68 CODY MCCABE 148 75 6.50 487.50 114430 B H T:
 TAX PLANNING

11/30/15 11/25/15 5 68 CODY MCCABE 148 75 7.00 525.00 114431 B H T:
 TAX PLANNING

12/31/15 12/01/15 5 68 CODY MCCABE 148 75 0.50 37.50 115579 B H T:
 ORGANIZING AND PUTTING TOGETHER TAX PLANNING
 PACKETS

12/31/15 12/07/15 5 68 CODY MCCABE 148 75 0.90 67.50 117688 B H T:
 Organzing the report generator reports from tax
 planning

148 CODY MCCABE 14.90 1,117.50

11/30/15 11/23/15 5 68 Bob Seibel 75 210 9.00 1,890.00 116309 B H T:
 tax planning visit

11/30/15 11/24/15 5 68 Bob Seibel 75 210 9.00 1,890.00 116310 B H T:
 tax planning visit.

11/30/15 11/25/15 5 68 Bob Seibel 75 210 7.00 1,470.00 116311 B H T:
 tax planning visit.

75 Bob Seibel 25.00 5,250.00

10/31/15 10/23/15 5 68 Randall Franzen 83 275 0.80 220.00 109747 B H T:
 calls to get get tax planning set up

11/30/15 11/24/15 5 68 Randall Franzen 83 275 8.00 2,200.00 116942 B H T:
 go to dealerahip to the year end planning

83 Randall Franzen 8.80 2,420.00

BUSTAX Tax Planning 48.70 8,787.50

10/31/15 10/06/15 5 69 Bob Seibel 75 210 1.00 210.00 109601 B H T:

10/31/15 10/08/15 5 69 Bob Seibel 75 210 1.00 210.00 109608 B H T:

10/31/15 10/21/15 5 69 Bob Seibel 75 210 1.00 210.00 109721 B H T:

11/30/15 11/05/15 5 69 Bob Seibel 75 210 0.50 105.00 112948 B H T:
 Profit tie in for bank.

01/31/16 01/18/16 5 69 Bob Seibel 75 210 10.00 2,100.00 122525 B H T:
 year end visit

01/31/16 01/19/16 5 69 Bob Seibel 75 210 10.00 2,100.00 122526 B H T:
 year end visit

01/31/16 01/20/16 5 69 Bob Seibel 75 210 9.00 1,890.00 122527 B H T:
 year end visit

01/31/16 01/22/16 5 69 Bob Seibel 75 210 1.00 210.00 122529 B H T:

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